

In addition to the base tax levied in the above schedule of this section, such person, firm, or corporation shall pay an additional tax upon the gross receipts of such business at the rate of tax upon all such gross receipts levied in Article V, Schedule E, of this Act upon retail sales of merchandise. Reports shall be made to the Commissioner of Revenue in such form as he may prescribe within the first ten days of each month, covering all such gross receipts for the previous months and the additional tax herein levied shall be paid monthly at the time such reports are made. The annual license tax herein levied shall be treated as an advance payment of the tax upon gross receipts herein levied, and the annual license tax shall be applied as a credit upon or advance payment of the gross receipts tax. *Provided*, if the tax upon admissions herein levied is not added to the admission price as a separate charge to any exhibition of motion pictures shown under percentage royalty contracts, the gross receipts, with reference to such royalty contracts, shall be deemed to be the gross receipts from admissions after the percentage tax upon gross receipts shall have been paid or deducted.

Gross receipts tax additional.

Reports to Commissioner.

License tax as advance payment on gross receipts tax.

Determination of gross receipts.

(b) Upon any and all other forms of entertainment and amusement not otherwise taxed or specifically exempted in this Act, for which an admission is charged, every person, firm, or corporation engaged in such business shall pay an annual license tax for each room, hall, or tent where such admission charges are made graduated according to population, as follows:

Other entertainments not herein specifically taxed or exempted.

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| In cities or towns of less than 1,500 population | \$10.00 |
| In cities or towns of 1,500 and less than 3,000 population | 15.00 |
| In cities or towns of 3,000 and less than 5,000 population | 20.00 |
| In cities or towns of 5,000 and less than 10,000 population | 25.00 |
| In cities or towns of 10,000 and less than 15,000 population | 30.00 |
| In cities or towns of 15,000 and less than 25,000 population | 40.00 |
| In cities or towns of 25,000 population or over | 50.00 |

Tax graduated according to population.

In addition to the license tax levied in the above schedule of this subsection, such person, firm, or corporation shall pay an additional tax upon the gross receipts of such business at the rate of tax levied in Article V, Schedule E of this Act upon retail sales of merchandise, the additional tax upon gross receipts to be levied and collected as provided in this section for motion picture shows, or in accordance with such regulations of payments as may be made by the Commissioner of Revenue. The annual license tax herein levied shall be treated as an advance payment of the tax upon gross receipts herein levied

Gross receipts tax additional.

License tax as advance payment on gross receipts tax.